



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

MARCH 28, 2001, 2:00 P.M.

ACTION ITEMS & STATUS REPORT ITEMS**Agenda Item No: 1****Title:** *Assessment Jurisdiction of Wireless Communication Tower Sites***Issue/Topic:**

Should the State Board of Equalization delegate the duty to assess leased wireless communication tower sites to county assessors?

Committee Discussion:

Staff described its recommendation to:

- Delegate the duty to assess leased wireless communication tower sites to county assessors whenever constitutionally permissible, effective with the January 1, 2001 lien date.
- Issue reporting instructions that wireless communication assessees provide supplemental information in property statement filings to allow for efficient transition of the delegated properties to local assessment.
- Issue a *Letter To Assessors* in order to provide information and direction to assessors and other parties affected by the implementation of the change in assessment jurisdiction.

Additionally, staff addressed the fact that the California Farm Bureau Federation and wireless communications companies have agreed that the companies will renegotiate leases, if necessary, to indemnify owners of land subject to California Land Conservation Act contracts for payment of additional tax liability.

Representatives from the state-assessed wireless communication industry and the California Farm Bureau Federation spoke in support of staff's recommendation.

Committee Action/Recommendation/Direction:

The Committee voted to recommend that the Board adopt the staff recommendation.

Approved: /s/ Marcy Jo Mandel for
Kathleen Connell, Committee Chair

/s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

At the March 29, 2001 Board Meeting

/s/ Judy Newton
Judy Newton, Chief
Board Proceedings Division